



The Corporation of the City of Cornwall

Regular Meeting of Council

By-law 2020-072

Department: Financial Services
Division: Finance
By-law Number: 2020-072
Report Number: 2020-290-Financial Services
Meeting Date: May 25, 2020
Subject: By-law to repeal and replace Schedule A of By-law 2019-067 to set the 2020 Tax Rates and to levy taxes for the year 2020

Whereas Section 290 of the Municipal Act, S.O. 2001, c.25 as amended (the "Act") provides for a local municipality in each year to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds or retirement funds and amounts required for any board, commission or other body; and

Whereas Subsection 312 (1) of the Act provides that the general local municipal levy is the amount the local municipality decided to raise in its budget for the year under Section 290 on all rateable property in the municipality; and

Whereas Subsection 312 (2) of the Act provides that for the purposes of raising the general local municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas Section 208 (1) of the Act stipulates a municipality shall raise the amount required for the purposes of a board of management of a Business Improvement Area; and



Whereas the estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Cornwall during the year 2020 amounts to \$92,095; and

Whereas the estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2020 amounts to \$25,860; and

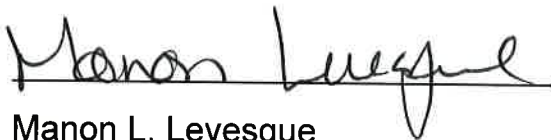
Whereas an interim levy by-law was passed before the adoption of the estimates for the year 2020.

Now therefore be it resolved that the Council of The Corporation of the City of Cornwall enacts as follows:

1. For the year 2020, the Corporation of the City of Cornwall shall levy upon the property classes set out as per Schedule A attached, the property tax rates applicable thereto.
2. The estimates for the current year are as set forth in Schedule A attached to this by-law.
3. The estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Cornwall during the year 2020 amounts to \$92,095.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2020 amounts to \$25,860.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2020.
6. For payments-in-lieu of taxes due to the Corporation of the City of Cornwall, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2020.
7. For the railway rights of way taxes due to the Corporation in accordance with Regulations as established by the Minister of Finance, pursuant to Section 315 of the Municipal Act 2001, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2020.
8. If any section or portion of this by-law or of Schedule A is found by a court of competent jurisdiction to be invalid, it is the intent of Council of the Corporation of the City of Cornwall that all remaining sections and portions of this by-law and of Schedule A continue in force and effect.
9. The said levy, less the said interim levy, shall be paid into the office of the Treasurer in two equal instalments not later than the 31st day of August

- and the 30th day of September. Upon default of payment of any instalment, the subsequent instalment or instalments shall forthwith become payable.
10. Pursuant to Section 345 of the Municipal Act 2001 every instalment or part thereof which remains unpaid on the first day after the date on which it is due shall bear, as a penalty, interest of 1.25% per calendar month or fraction thereof until the 31st day of December of the year in which the instalment is due or until paid, whichever first occurs.
 11. Interest and percentage added to taxes form part of such taxes and can be collected as taxes.
 12. No interest or percentage added to taxes shall be compounded.
 13. The Treasurer and City Collector are hereby authorized to accept part payments from time to time on account of any taxes and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under this by-law in respect to the non-payment of any taxes or any class of taxes or any instalment thereof.
 14. That any remaining surpluses or any deficits incurred be transferred to/from the specific reserves in accordance with the Reserve and Reserve Funds Policy at year-end of the same fiscal year.
 15. That the Mayor and Clerk be and are hereby authorized to execute all documents to complete this matter.

Read, signed and sealed in open Council this 25th day of May, 2020.



Manon L. Levesque
City Clerk



Bernadette Clement
Mayor

Schedule A
2020 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
RTP	Res Taxable: Full	0.01479156	0.00153000	0.01632156
RTS	Res Taxable: Full	0.01479156	0.00153000	0.01632156
RTA	Res Taxable: Full	0.01479156	0.00153000	0.01632156
RTC	Res Taxable: Full	0.01479156	0.00153000	0.01632156
RT	Res Taxable: Full	0.01479156	0.00153000	0.01632156
MTP	Multi-Res Taxable: Full	0.03033019	0.00153000	0.03186019
MTS	Multi-Res Taxable: Full	0.03033019	0.00153000	0.03186019
MTA	Multi-Res Taxable: Full	0.03033019	0.00153000	0.03186019
MTC	Multi-Res Taxable: Full	0.03033019	0.00153000	0.03186019
MTN	Multi-Res Taxable: Full	0.03033019	0.00153000	0.03186019
NTP	New Multi-Res Taxable: Full	0.01479156	0.00153000	0.01632156
NTS	New Multi-Res Taxable: Full	0.01479156	0.00153000	0.01632156
NTA	New Multi-Res Taxable: Full	0.01479156	0.00153000	0.01632156
NTC	New Multi-Res Taxable: Full	0.01479156	0.00153000	0.01632156
NT	New Multi-Res Taxable: Full	0.01479156	0.00153000	0.01632156
CT	Commercial Taxable: Full	0.02870599	0.01250000	0.04120599
CG	Commercial Taxable: General	0.02870599	0.00000000	0.02870599
DT	Office Building Taxable: Full	0.02870599	0.01250000	0.04120599
GT	Parking Lot Taxable: Full	0.02870599	0.01250000	0.04120599
ST	Shopping Centre Taxable: Full	0.02870599	0.01250000	0.04120599
CU	Commercial Taxable: Excess Land	0.02009419	0.01250000	0.03259419
CX	Commercial Taxable: Vacant Land	0.02009419	0.01250000	0.03259419
CJ	Commercial PIL: Vacant Land	0.02009419	0.01250000	0.03259419
CK	Commercial PIL: Excess Land	0.02009419	0.01250000	0.03259419
IJ	Industrial PIL: Vacant Land	0.02528618	0.01250000	0.03778618
DU	Office Building Taxable: Excess Land	0.02009419	0.01250000	0.03259419
SU	Shopping Centre Taxable: Excess Land	0.02009419	0.01250000	0.03259419
IT	Industrial Taxable: Full	0.03890181	0.01250000	0.05140181
JT	New Industrial	0.03890181	0.00980000	0.04870181

Schedule A
2020 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
LT Large Industrial	No Support	0.03890181	0.01250000	0.05140181
IU Industrial Taxable: Excess Land	No Support	0.02528618	0.01250000	0.03778618
IX Industrial Taxable: Vacant Land	No Support	0.02528618	0.01250000	0.03778618
LU Large Industrial - Excess Land	No Support	0.02528618	0.01250000	0.03778618
JU New Industrial - Excess Land	No Support	0.02528618	0.00980000	0.03508618
PT Pipeline Taxable - Full	No Support	0.02250832	0.01250000	0.03500832
FTP Farmlands Taxable: Full	English Public	0.00369789	0.00038250	0.00408039
FTA Farmlands Taxable: Full	French Public	0.00369789	0.00038250	0.00408039
FTS Farmlands Taxable: Full	English Separate	0.00369789	0.00038250	0.00408039
FTC Farmlands Taxable: Full	French Separate	0.00369789	0.00038250	0.00408039
TTP Managed Forest Taxable: Full	English Public	0.00369789	0.00038250	0.00408039
TTA Managed Forest Taxable: Full	French Public	0.00369789	0.00038250	0.00408039
TTC Managed Forest Taxable: Full	French Separate	0.00369789	0.00038250	0.00408039
TTS Managed Forest Taxable: Full	English Separate	0.00369789	0.00038250	0.00408039
RFP Res Payment in Lieu: Full	English Public	0.01479156	0.00153000	0.01632156
RFS Res Payment in Lieu: Full	English Separate	0.01479156	0.00153000	0.01632156
RFC Res Payment in Lieu: Full	French Separate	0.01479156	0.00153000	0.01632156
RFA Res Payment in Lieu: Full	French Public	0.01479156	0.00153000	0.01632156
RG Res Payment in Lieu: General	No Support	0.01479156	0.00000000	0.01479156
RHA Res Payment in Lieu: Full	French Public	0.01479156	0.00153000	0.01632156
RHC Res Payment in Lieu: Full	French Separate	0.01479156	0.00153000	0.01632156
RHP Res Payment in Lieu: Full	English Public	0.01479156	0.00153000	0.01632156
RHS Res Payment in Lieu: Full	English Separate	0.01479156	0.00153000	0.01632156
CH Commercial PIL: Full	No Support	0.02870599	0.01250000	0.04120599
CP Commercial PIL: Full	No Support	0.02870599	0.01250000	0.04120599
MFP Multi-Res Payment in Lieu: Full	English Public	0.03033019	0.00153000	0.03186019
MFS Multi-Res Payment in Lieu: Full	English Separate	0.03033019	0.00153000	0.03186019
MFA Multi-Res Payment in Lieu: Full	French Public	0.03033019	0.00153000	0.03186019
MFC Multi-Res Payment in Lieu: Full	French Separate	0.03033019	0.00153000	0.03186019

Schedule A
2020 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
CF Commercial PIL: Full	No Support	0.02870599	0.01250000	0.04120599
DG Office Building PIL: General	No Support	0.02870599	0.00000000	0.02870599
DF Office Building PIL: Full	No Support	0.02870599	0.01250000	0.04120599
GF Parking Lot PIL: Full	No Support	0.02870599	0.01250000	0.04120599
CV Commercial PIL: Excess Land	No Support	0.02009419	0.01250000	0.03259419
CY Commercial PIL: Vacant Land	No Support	0.02009419	0.01250000	0.03259419
YT New Office Building	No Support	0.02870599	0.00980000	0.03850599
XT New Commercial	No Support	0.02870599	0.00980000	0.03850599
IF Industrial PIL: Full	No Support	0.03890181	0.01250000	0.05140181
IV Industrial PIL: Excess Land	No Support	0.02528618	0.01250000	0.03778618
IY Industrial PIL: Vacant Land	No Support	0.02528618	0.01250000	0.03778618
IH Industrial PIL: Full	No Support	0.03890181	0.01250000	0.05140181
XU New Commercial: Excess Land	No Support	0.02009419	0.00980000	0.02989419
XF New Commercial PIL : Full	No Support	0.02870599	0.00980000	0.03850599
XH New Commercial PIL : Full	No Support	0.02870599	0.00980000	0.03850599
YF New Office Building PIL: Full	No Support	0.02870599	0.00980000	0.03850599
ZT Shopping Centre New Taxable: Full	No Support	0.02870599	0.00980000	0.03850599
ZU Shopping Centre New: Excess Land	No Support	0.02009419	0.00980000	0.02989419
HF Landfill PIL: Full	No Support	0.02598137	0.01250000	0.03848137
RDP Res Taxable: Education Only	English Public	0.00000000	0.00153000	0.00153000
RDS Res Taxable: Education Only	English Separate	0.00000000	0.00153000	0.00153000
RDA Res Taxable: Education Only	French Public	0.00000000	0.00153000	0.00153000
RDC Res Taxable: Education Only	French Separate	0.00000000	0.00153000	0.00153000
UH Rate per Acre	No Support	367.09/AC	623.80/AC	990.89/AC
UT Rate per Acre	No Support	367.09/AC	623.80/AC	990.89/AC
WT Rate per Acre	No Support	110.00/AC	127.38/AC	237.38/AC

Schedule A
2020 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
Levy on Taxable Assessment	\$75,331,404			
Le Village Business Improvement Area	\$25,860			
Downtown Business Improvement Area	\$92,095			